



COMPTROLLER

UNDER SECRETARY OF DEFENSE  
1100 DEFENSE PENTAGON  
WASHINGTON, DC 20301-1100



AUG 25 1999

FOREWORD

This Volume of the "Department of Defense Financial Management Regulation" is issued under the authority of DoD Instruction 7000.14, "DoD Financial Management Policy and Procedures," November 15, 1992. It governs financial management by establishing and enforcing requirements, principles, standards, systems, procedures, and practices necessary to comply with financial management statutory and regulatory requirements applicable to the DoD. It directs financial management requirements, systems, and functions for all appropriated, nonappropriated, working capital, revolving, and trust fund activities. In addition, it directs statutory and regulatory financial reporting requirements.

This Volume of the Regulation applies to the Office of the Secretary of Defense, the Military Departments, the Chairman of the Joint Chiefs of Staff, the Combatant Commands, the Inspector General of the DoD, the Defense Agencies, and the DoD Field Activities (hereafter referred to collectively as "DoD Components").

Heads of DoD Components shall ensure that the provisions of this Volume are adhered to in day-to-day operations. Activities must satisfy their bargaining obligations under Title 5, United States Code, section 71, adhering to policies and procedures contained in this Volume. Unions should be given advance notice of the changes, and the changes ordinarily would not be implemented until bargaining is completed. When changes conflict with existing negotiated agreements, they generally do not apply to covered employees until the agreement expires and the bargaining obligation is fulfilled.

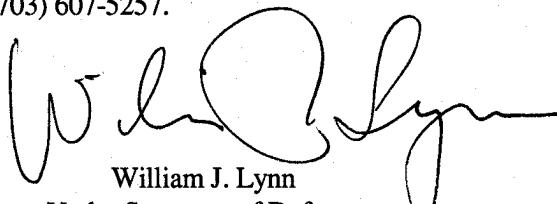
This Volume of the Regulation is effective immediately and is mandatory for use by all DoD Components. The Heads of DoD Components shall not issue supplementary directives or regulations without the prior written approval of the Office of the Under Secretary of Defense (Comptroller).

The reporting requirements contained in this Regulation are exempt from licensing in accordance with paragraph E.4.f. of DoD 8910.1-M, "DoD Procedures for Management of Information Requirements," November 1986.

Forward recommended changes to this Volume of the Regulation through channels to the address below. Submit requests for deviations from or exceptions to specific standards, with justification, to:

Office of the Under Secretary of Defense (Comptroller)  
Director for Financial Commerce  
1100 Defense Pentagon  
Washington, DC 20301-1100

All 15 volumes of the "DoD Financial Management Regulation" are available on the Internet at <http://www.dtic.mil/comptroller/fmr/>. Printed or CD-ROM copies of the Regulation may be purchased through the Internet home page or directly from the Defense Automated Printing Service, 1401 South Fern Street, Arlington, Virginia 22202, (703) 607-5257.

  
William J. Lynn  
Under Secretary of Defense  
(Comptroller)